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PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT OF GHANA SCHOOL FEEDING PROGRAMME

This report has been prepared in compliance with Article 187(2) of the 1992 Constitution of Ghana and Section 13(e) of the Audit Service Act, 2000 (Act 584) for submission to Parliament in accordance with Section 20 of the Act.

Johnson Akuamoah Asiedu
Auditor-General
Ghana Audit Service
September 2023

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TRANSMITTAL LETTER

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14 September 2023

Dear Rt. Hon. Speaker

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT OF THE GHANA SCHOOL FEEDING PROGRAMME

I have the honour, in accordance with Article 187(2) of the 1992 Constitution of Ghana, Sections 13(e) and 16 of the Audit Service Act, 2000 (Act 584) to present to you a performance audit report on the Management of the Ghana School Feeding Programme.

2. The Government launched the Ghana School Feeding Programme (GSFP) in 2005 to provide pupils daily access to meals with the aim of encouraging more children to attend school and increase enrolment. To ensure the success of the Programme, the National Secretariat (NS) of the Ghana School Feeding Programme was established.

3. By November 2015, the Programme had been implemented in 4,881 schools with about 1.69 million pupils across the 216 Districts in the country benefiting. The number of beneficiary pupils continued to increase reaching four million in 2022 in over 12,000 public basic schools. Also, the Programme has provided employment to over 10,850 caterers and over 32,000 cooks since its implementation.

4. Despite the successes the GSFP achieved in increasing enrolment, it continued to face some challenges including threats and demonstrations from dissatisfied caterers over delayed payments.
5. There was also a general concern among the public regarding the nutritional value of food provided by the caterers.
6. In a 'Daily Graphic' publication of 24 October 2018, the Ghana Interbank Payment and Settlement Systems (GhIPSS), the payment bureau for GSFP, confirmed that from July to August 2017, there was about GH¢2.5 million overpayment to some caterers across the country of which almost GH¢2.1 million had been retrieved.
7. In my 2018 report referenced AG/01/109/Vol.2/126 dated 20 June 2019, I indicated under paragraphs 419 to 423 that Metropolitan, Municipal and District Assemblies (MMDAs) could not account for an amount of GH¢899,617.00 being proceeds from the sale of catering application forms.
8. Furthermore, reports were made about the Sekyere East District of the Ashanti Region that, through over padding of enrolment figures and other manipulations of data, an amount of GH¢141,000.00 was lost.
9. In view of these, and in line with Sections 13(e) and 16 of the Audit Service Act, 2000 (Act 584), a performance audit on the Management of the Ghana School Feeding Programme was commissioned, purposely to determine whether the NS was adequately carrying out its activities on the provision of meals, procurement of caterers, supply of foodstuff, payment for catering services and monitoring the implementation of the Programme to ensure it achieved its intended purposes.
10. We carried out the audit from August to October 2022 at the GSFP National Secretariat in Accra, Ashanti, Eastern, Greater Accra, Upper East, and Western Regional offices. The audit covered the period 2017 to 2022.
11. We found during our visit to the schools that, food served by the cooks were not adequate to sustain the pupils through the instructional period or school day.

12. We found during our visits to the schools that, not all the caterers used wholesome food items to prepare meals.

13. Regarding payment, we noted that wrongful payments were made to caterers who were not under contract for the Programme to the tune of GH¢274,235.29, and an outstanding GH¢831,776.00 realised from the sale of the Caterer Application Forms was not accounted for.

14. We found during our interviews with 32 out of 40 caterers procured for the Programme across the five Regions that, the caterers could not finance the purchase of food items from the traders and farmers to sustain the provision of meals for the pupils because NS did not ensure the payment of the caterers on time. For instance, the Programme owed NAFCO GH¢1,950,590.00 for the supply of food items. Consequently, NAFCO stopped supplying food items to the GSFP since 2020.

15. We also found that the Programme had challenges with the validation of data before payments were made, whilst the contents of monitoring reports from the Zonal Coordinators were the same for different years.

16. We have made recommendations to the GSFP Secretariat, the details of which are in this report, to bring about improvement in their activities.

17. We have also recommended that the NS should put in place measures to validate the procurement processes to ensure that only eligible caterers are selected for the Programme.

18. We also recommended to the GSFP to retrieve the overpayments of GH¢2,321,042.05 the audit team identified, and examine all payment files, identify, and retrieve all amounts overpaid to other caterers.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Johnson Asiedu', written in a cursive style.

JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL

THE RIGHT HON. SPEAKER
OFFICE OF PARLIAMENT
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LIST OF ABBREVIATIONS

DA	District Assembly
DDO	District Desk Officer
DEO	District Education Officer
DIC	District Implementation Committee
DP	Development Partners
GSFP	Ghana School Feeding Programme
INTOSAI	International Organisation of Supreme Audit Institutions
MLGDRD	Ministry of Local Government, Decentralisation and Rural Development
MMDA	Metropolitan, Municipal and District Assembly
MMDCD	Metropolitan, Municipal and District Coordinating Director
MMDCE	Metropolitan, Municipal and District Chief Executive
MoFA	Ministry of Food and Agriculture
MoGCSP	Ministry of Gender, Children and Social Protection
NOM	National Operations Manual
NS	National Secretariat
PTA	Parents and Teachers Association
RCO	Regional Coordinating Office
SDG	Sustainable Development Goals
SFP	School Feeding Programme
SHEP	School Health Education Programme
SIC	School Implementation Committee
SMC	School Management Committee
WFP	World Food Programme

GLOSSARY OF TERMS

Caterer Monitoring Tool:	It is a monitoring tool used to collect data that tracks the agricultural and nutrition focused objectives of the GSFP. It also monitors the farmer-caterer purchase relationship, use of ingredients as stipulated in the menu, which was developed using the School Meal Planner, among other relevant components.
Feeding activities:	Feeding activities in this context means cooking and serving meals to the pupils.
Headteacher Tool:	It is a monitoring tool used to gather data on enrolment, quality and quantity of meals, non-cooking days, frequency of visits of monitoring teams, challenges of the feeding Programme in the school among other critical information. It is administered by the regional teams in their daily monitoring.
Non-cooking days:	Days that the caterers are supposed to provide meals for pupils, but they did not.
Payment File:	The Payment File is used to effect payment to the caterers for services provided for the academic year.

EXECUTIVE SUMMARY

Introduction

The Government of Ghana (GoG) with the assistance of the Royal Netherlands Embassy, and the World Food Programme (WFP) introduced the Ghana School Feeding Programme (GSFP) in 2005. The aim of the Programme was to enhance food security, improve nutrition, reduce hunger and poverty. The Programme has an objective to provide inclusive and equitable quality education opportunities in line with the United Nations Sustainable Development Goals (SDGs). To achieve this objective the GSFP was to provide pupils in public primary and kindergarten schools in deprived communities with one hot, nutritionally adequate meal on each school day. In 2005, Government established a National Secretariat (NS) to manage the Programme.

2. However, there were public concerns on issues in the implementation of the Programme such as threats and demonstrations from dissatisfied caterers over delayed payments, poor nutritional value of meals, and financial irregularities.

What we did

3. We examined the adequacy of meals provided to pupils, supply of food items, selection of caterers, payment for catering services and monitoring of the implementation of the GSFP over the audit period 2017 to 2022.

What we found

4. The Programme had provided meals for beneficiary pupils, which had achieved improved enrolment, attendance, and retention of pupils. It has also provided employment to caterers and cooks employed under the Programme. However, the Programme had challenges in the following areas which required improvements.

Provision of meals for pupils

The National Secretariat of GSFP did not ensure that the Programme provided adequate meals for beneficiary pupils.

5. We noted that, quantity of food provided by the caterers was inadequate to sustain the pupils through the school day and not all the required pupils were fed. The caterers provided poor quality meals for the pupils. Beneficiary pupils were not fed on all school days as required. The challenge was attributed to inadequate feeding grant of GH¢1.00 per day per pupil.

Recommendation

6. We recommended that, the National Secretariat should engage the Ministry of Finance and relevant stakeholders to arrive at a feeding fee adequate to feed the pupils as required.

Procurement of Caterers

The NS did not ensure that caterers procured for the Programme had the financial capacity to pre-finance the provision of meals for pupils as required.

7. Per the contractual agreements, the Programme was to procure caterers with the capacity to prefinance catering services to ensure sustenance of provision of meals to the pupils. We noted that about 80% of 40 caterers we sampled did not have the capacity to regularly finance the purchase of food items to sustain the provision of meals to the pupils. The NS did not adequately assess the selected caterers to ensure they had the capacity to pre-finance the provision of meals for the pupils.

Recommendations

8. We recommended that the NS should put in place measures to evaluate the procurement processes to ensure that only eligible caterers are selected for the Programme.

Supply of food items to the Programme

The National Secretariat did not ensure regular supply of food items for the Programme.

9. The National Secretariat made arrangements with food suppliers to supply food items to caterers on credit basis to ensure regular availability of food items to sustain the Programme. However, we noted that supply of food items was not regular as required due to delays and non-payment for food items supplied. For instance, the Programme owed NAFCO GH¢1,950,590.00 for the supply of food items consequently, NAFCO stopped supplying food items to the GSFP since 2020.

Recommendations

10. To ensure regular supply of food items to run the Programme, we recommended that, the National Secretariat should as a matter of urgency, design and implement debt management plans to pay the debt owed the suppliers and to ensure resumption of the supply of food items to the Programme.

Irregularities in Payment for catering services

11. Aside delays in payment for catering services rendered, the National Secretariat (NS) failed to retrieve:

- about GH¢2.3 million being overpayment to caterers.
- wrongful payments made to caterers who were not under contract for the Programme to the tune of GH¢274,235.29, and
- an outstanding GH¢831,776.00 realised from the sale of the Caterer Application Forms.

Recommendation

12. We recommended that the National Coordinator should put in place measures to identify and retrieve all the outstanding wrongful and overpayments made to caterers as well as the monies realised from the sale of the caterer application forms.

Monitoring the implementation of the Programme.

The NS did not adequately monitor the implementation of the Programme.

13. We noted that the contents of monitoring reports from the Zonal Coordinators were the same for different years hence no assurance that data on enrolment figures, non-cooking days, quality and quantity of meals, and caterer details required to be captured during monitoring were accurate and sufficient.

Recommendation

14. To ensure effective monitoring of the implementation of the Programme, we recommended that, Management of the NS should assess and address the challenges in its monitoring functionality at the various levels.

CHAPTER ONE

Introduction

1.1 Reasons for the audit

The Government of Ghana (GoG) aspired to improve access to education especially at the primary school level. Therefore, the Government launched the Ghana School Feeding Programme (GSFP) in 2005 to provide pupils daily access to meals with the aim of encouraging more children to attend school and increase enrolment.¹

2. The National Secretariat (NS) of the Ghana School Feeding Programme was established to manage the Programme to provide pupils in public primary and kindergarten schools in deprived communities with one hot, nutritionally adequate meal on each school day.

3. By November 2015, the Programme had been implemented in 4,881 schools with about 1.69 million pupils across the 216 Districts in the country.² The number of beneficiary pupils continued to increase reaching four million in 2022 in over 12,000 public basic schools. Also, the Programme has provided employment to over 10,850 caterers and over 32,000 cooks since its implementation.³

4. In a Daily Graphic online publication dated 17 January 2020, the Minister for Gender, Children and Social Protection indicated that the Programme had improved enrolment from about 2.67 million pupils between 2016/2017 academic year to about 2.93 million pupils in 2019 academic year.⁴

¹ GSGP National Operations Manual, February 2022

² National School Feeding Policy, November 2015

³ GSFP Annual Operating Plan 2019; GSFP Flyers

⁴ <https://graphic.com.gh/news/education/all-schools-to-benefit-from-school-feeding-programme-gender-minister.html>

5. Despite the successes the GSFP achieved in increasing enrolment, it continued to face some challenges including threats and demonstrations from dissatisfied caterers over delayed payments as indicated in a Ghanaweb report on Friday, 26 October 2018.⁵ There was also a general concern by the public with regards to the nutritional value of food provided by the caterers. A Research by the Ghana Integrity Initiative (GII), titled “Our Future at Stake: Corruption Risk in the Education Sector” found that, food cooked by caterers was sometimes served without any protein – i.e. meat, fish, beans, nuts – bringing the food’s nutritional value into question.⁶

6. A publication on the Graphic website on 24 October 2018 indicated that, the Ghana Interbank Payment and Settlement Systems (GhIPSS), the payment bureau for GSFP, confirmed that from July to August 2017, there was about GH¢2.5 million overpayment to some caterers across the country of which almost GH¢2.1 million had been retrieved.⁷ Also, a 2018 Report of the Auditor-General indicated that an amount of GH¢899,617.00 which was proceeds from the sale of catering application forms could not be accounted for by Metropolitan, Municipal and District Assemblies (MMDAs).⁸

7. Further, a Citi Newsroom online publication on 13 August 2019 indicated that, in the Sekyere East District of the Ashanti Region, over GH¢141,000.00 had been lost through padding of enrolment figures and other manipulations of data.⁹

⁵ Unpaid School Feeding caterers to be settled by Monday – Gender Minister-designate. October, 26, 2018. <https://www.ghanaweb.com/GhanaHomePage/NewsArchive/Unpaid-School-Feeding-caterers-to-be-settled-by-Monday-Gender-Minister-designate-695782>

⁶ School feeding benefits only 21% of the poor. October, 28, 2017. <https://www.adomonline.com/school-feeding-benefits-21-poor/>

⁷ <https://www.graphic.com.gh/news/general-news/audit-recovers-gh-2.1m-school-feeding-funds-from-caterers.html>

⁸ Report of the Auditor-General, The Public Accounts of Ghana, Ministries, Departments, and Other Agencies (MDAs) for the Financial Year Ended 31 December 2018.

⁹ <https://citinewsroom.com/2019/08/auditor-general-cites-financial-irregularities-in-school-feeding-programme/>

8. Following these concerns, the Auditor-General in line with Sections 13(e) and 16 of the Audit Service Act, 2000 (Act 584) commissioned a performance audit on the Management of the Ghana School Feeding Programme.

1.2 Purpose of the audit

9. The purpose of the audit was to determine whether the NS was adequately carrying out its activities on the provision of meals, procurement of caterers, supply of foodstuff, payment for catering services and monitoring the implementation of the Programme to ensure it achieved its intended purposes.

1.3 Audit Scope

10. The audit was carried out at the GSFP National Secretariat in Accra, Ashanti, Eastern, Greater Accra, Upper East, and Western Regional offices from August 2022 to October 2022 and covered the period 2017 to 2022. We examined the following activities of the GSFP:

- provision of meals for pupils,
- procurement of caterers,
- supply of food items,
- payment of caterers, and
- monitoring of implementation of the GSFP.

1.4 Audit objectives

11. The audit objectives were to determine whether the GSFP:

- provided adequate meals for the pupils,
- procured qualified caterers to provide meals for the beneficiary pupils,
- ensured the regular supply of food items to the caterers,
- paid the caterers the right amount on time to sustain the provision of meals for the beneficiary pupils, and
- monitored the implementation of the Ghana School Feeding Programme.

1.5 Audit questions and criteria

12. The audit questions we sought to answer with the corresponding assessment criteria and sources of criteria are presented in Table 1.

Table 1: Audit questions and assessment criteria

No.	Audit Question	Assessment Criteria	Source of Criteria
1.	Did the National Secretariat ensure the provision of adequate meals for the pupils on each school day?	The National Secretariat is required to ensure that caterers provided adequate meals for pupils on each school day.	<ul style="list-style-type: none"> Chapters 3 and 3.4.1 of the National Operations Manual, The Catering Contract
2.	Did the National Secretariat ensure that qualified caterers were procured for the Programme?	The National Secretariat is required to ensure that qualified caterers were procured for the Programme.	Chapter 3.2 of the National Operations Manual
3.	Did the National Secretariat ensure regular supply of food items to the caterers?	The National Secretariat is required to ensure regular supply of food items to the caterers from the local markets, farmers and the Ghana National Food Buffer Stock Company Limited	Chapter 3.5 of the National Operations Manual
4.	Did the National Secretariat ensure that the caterers were paid the right amount and on time?	The National Secretariat is required to pay the caterers an agreed contract unit price as approved by the government per pupil fed for every school day and on time.	<ul style="list-style-type: none"> Chapter 4.1(a) and Appendix D2.1 of the National Operations Manual, The Catering Contract
5.	Did the National Secretariat ensure that the Programme was adequately monitored to ensure its successful implementation?	The National Secretariat is required to monitor to ensure the successful implementation of the Programme at all levels (National, Regional, District, and Zonal).	Chapter 3.7 of the National Operations Manual

1.6 Audit Standards used

13. The audit was carried out in accordance with INTOSAI Standards. These Standards require that the audit is planned and performed to obtain sufficient and appropriate evidence. This will provide a reasonable basis for the findings and conclusions based on audit objectives. It is believed that according to the audit objectives, the evidence obtained provides a reasonable basis for the findings and conclusions reached.

1.7 How the audit was carried out

14. The team visited five out of the 16 GSFP Regional offices based on the number of beneficiary schools in the region. The selected regions were the Ashanti, Eastern, Greater Accra, Western, and Upper East regions. The team visited a total of 40 beneficiary schools in the selected regions, an average of 10 schools in each region. See Appendix 'A' for the list of Regional Offices and schools selected.

15. We collected data using document reviews, interviews/discussions, and physical inspection/observation as evidence to support our findings.

Documents reviewed

16. The audit team reviewed the GSFP Policy, National Operations Manual, list of beneficiary schools, enrolment, and attendance register, monitoring tools and reports, annual reports, minutes of Management and stakeholders' meetings, payment files and other relevant documents. This was to gather information for analysis to identify challenges, their causes, and their impacts on the implementation of the Programme. See Appendix 'B' for the list of documents reviewed.

Interviews

17. We interviewed the GSFP National, Regional and Zonal Coordinators, Members of the District Implementation Committees (DICs)¹⁰, School Implementation Committees (SICs)¹¹, Caterers, Heads of Schools, School Health Education Programme (SHEP) teachers and pupils, and selected community members to gather information on the focus areas of the audit. See Appendix 'C' for the list of key persons interviewed.

Physical inspection/observation

18. The team inspected food items and observed the preparation and serving of food to the pupils. This was to ascertain the quantity and quality of food served to pupils.

¹⁰ MMDCEs, MMDCDs, District Directors of Education, Agriculture, Health, and Finance, District Social Welfare Officer, Community Development Officer, Environmental Health Officer, Finance Officer, Desk Officer, Opinion Leader

¹¹ Headteacher, SHEP Coordinator, PTA Chairperson, Opinion Leader, Assembly Member, Caterer, School Prefects, Chief/Traditional Ruler

CHAPTER TWO

Description of the audit area

2.1 Historical background

19. The Government of Ghana with the assistance of the Royal Netherlands Embassy, and the World Food Programme (WFP) introduced the GSFP in 2005 as a Social Protection Intervention¹² within the context of the Comprehensive African Agricultural Development Programme (CAADP) Pillar III.¹³ The Programme sought to enhance food security, improve nutrition, reduce hunger and poverty, and provide inclusive and equitable quality education opportunities in line with the United Nations Millennium Development Goals (MDGs) and now Sustainable Development Goals (SDGs).

20. The basic concept of the Programme was to provide children in public basic schools with one hot nutritious meal, prepared from locally grown foodstuffs on every school going day. The immediate objectives of the Programme were to reduce hunger and malnutrition, increase enrolment, attendance, and retention, and boost domestic food production in deprived communities.

21. The Programme was initially piloted in a total of 100 schools, 10 schools from each of the then 10 regions in Ghana in 2005 and ended in 2006 benefiting 64,775 pupils. In 2007, the first phase of the Programme was rolled out over a four-year period (2007 to 2010) which benefitted 713,590 pupils. The number of beneficiaries increased from 713,590 in 2010 to 1.73 million pupils in 2014. By

¹² A Social Protection Intervention is a set of policies and programmes aimed at preventing or protecting all people against poverty, vulnerability, and social exclusion throughout their lives' course.
<https://www.unhcr.org/what-we-do/build-better-futures/livelihoods-and-economic-inclusion/social-protection>

¹³ The Comprehensive African Agricultural Development Programme (CAADP) is an agricultural initiative to eliminate hunger and reduce poverty through agriculture. The CAADP Pillar III is aimed at reducing risks and improving food security.
<https://ecdpm.org/work/caadp-and-food-security-volume-1-issue-7-september-2012/caadp-in-a-nutshell-brief-overview-of-the-comprehensive-africa-agriculture-development-programmes-rationale-principles-and-objec>

the year 2022, the Programme covered a total of 12,000 public basic schools with an enrolment figure of about four million.

2.2 Background of the Auditee

22. The Government established the National Secretariat of the GSFP in 2005 to manage the Programme at the national level. It was placed under the Ministry of Local Government, Decentralisation and Rural Development (MLGDRD) until 2015 when it was moved and placed under the Ministry of Gender, Children and Social Protection (MoGCSP). It facilitated the linkage with collaborating Ministries (Ministry of Education, Ministry of Food and Agriculture, Ministry of Health, and Ministry of Finance and Economic Planning) and other partners at the national level. The Ministry of Gender, Children and Social Protection has oversight responsibility over the Ghana School Feeding Programme.

2.3 Functions/Activities

23. The activities of the National Secretariat are as follows:

- Selection of schools,
- Procurement of caterers for feeding activities,
- Monitoring of feeding activities,
- Sensitisation of stakeholders and the public on the Programme, and
- Promotion of local agricultural production: Provide a vehicle for increasing local food production through school feeding.

2.4 Vision

24. Rapid national socio-economic development achieved through a coordinated, integrated, and accountable national school feeding Programme delivering improved nutrition for school children, reliable domestic market for local farmers, effective local catering services and enhanced local incomes.

2.6 Organisational Structure of the National Secretariat of the GSFP

25. The National Secretariat of the GSFP is headed by a National Coordinator who provides technical and administrative leadership for the discharge of the functions of the Secretariat. The National Coordinator reports to the Minister of Gender, Children and Social Protection. The Secretariat has four main technical sections and an administrative support section. The organisational structure is attached as Appendix 'D.'

2.7 Funding Arrangements

26. The operation of the National Secretariat is mainly funded by the Government of Ghana. The Secretariat also generates IGF from the sale of application forms to caterers. During the period under review, the Secretariat generated GH¢1,094,000 in 2017 from the sale of Catering application forms. The Secretariat budgeted a total of GH¢2,630 million for its operations over the audit period, and the approved budget was GH¢2,249 million. The actual budget released was GH¢2,053 million and same was expended over the period under review. The details are presented in Table 2.

Table 2: Budget, Releases, and Expenditure (2017 to 2021)

Year	Planned Budget (¢m)	Approved Budget (¢m) (A)	Actual Budget Released (¢m) (B)	Variance (¢m) (A-B)	Actual Expenditure (¢m)
2017	261.00	249.00	246.00	3.00	246.00
2018	491.00	487.00	374.00	113.00	374.00
2019	582.00	555.00	500.00	55.00	500.00
2020	620.00	470.00	492.00	(22.00)	492.00
2021	676.00	488.00	441.00	47.00	441.00
Total	2,630.00	2,249.00	2,053.00	196.00	2,053.00

Source: National Secretariat Financial Records, 2017- May 2022. Figures rounded up.

2.8 Responsibilities of Key Players and Stakeholders

27. The responsibilities of the key players and stakeholders are attached as Appendix "E."

2.9 Process Description

28. The system begins with pre-implementation activities, then implementation, financial management, communication, post implementation, and monitoring of the GSFP as shown in Figure 1. See Appendix 'F' for details of the process description.

Figure 1: Process description of the management of the GSFP



Source: GSFP National Operations Manual

CHAPTER THREE

Findings, Conclusions and Recommendations

Introduction

29. The objective of the Ghana School Feeding Programme is to provide pupils in public primary and kindergarten schools with a meal on each school going day. The Programme since its implementation provided meals for beneficiary pupils, which led to increased enrolment, attendance and retention of pupils. It also provided employment to caterers and cooks employed under the Programme. However, the Programme faced challenges in the following areas:

- provision of meals for pupils,
- procurement of caterers,
- supply of food items to the Programme,
- payment for catering services, and
- monitoring the implementation of the Programme.

3.1 Provision of meals for pupils

3.1.1 The National Secretariat of GSFP did not ensure that the Programme provided adequate meals for beneficiary pupils.

30. Chapter 3 of the National Operations Manual required the caterers to provide one hot meal to the pupils on every school day. Also, Chapter 3.4.1 of the National Operations Manual and Catering contract required the meals to be adequate for the pupils. Adequate meals in this context refers to one hot meal in prescribed quantity and quality provided to pupils on each school day. To ensure pupils are provided adequate quantity of food, caterers are required to use the “handy measures.”¹⁴ In terms of quality, the caterers are required to

¹⁴ Handy measures consist of bowls and ladles used to measure food quantities for preparation and serving of meals.

prepare meals based on the district menu without cutting on elements that would be considered too expensive such as fish and palm oil and serve fruits at least once a week to the pupils.

31. We examined the adequacy of meals provided to the pupils based on reviews of the headteacher tool, caterer monitoring tool, records on non-cooking days, the district menu, and our observation during visits to selected schools.

32. In terms of quantity of meals provided by the caterers, our analysis (Table 3) of information from the headteacher tool showed that, caterers in 167 out of 245 (68.2%) schools in the five regions we sampled did not provide adequate quantity of meals for the pupils. For instance, 38 (77.6%) of 49 schools in the Ashanti Region and 12 (54.5%) of 22 schools in the Western Region did not provide adequate quantity of meals for the pupils.

Table 3: Analysis on quantity of meals in schools in the Regions sampled (2019 - 2022)

Region	Number of schools sampled	Number of schools where caterers did not provide adequate meals	Percentages (%)
Ashanti	49	38	77.6
Eastern	55	32	58.2
Greater Accra	73	51	69.9
Upper East	46	34	73.9
Western	22	12	54.5
Total	245	167	68.2

Source: GSFP Headteacher tool, 2019 to 2022

33. Our review of the Zonal Coordinators monitoring reports also indicated that the caterers did not provide adequate quantity of meals for the pupils. For instance, a February 2022 Zonal Coordinator’s monitoring report¹⁵ established that the caterer for the Afrancho Methodist primary school in the Offinso North

¹⁵ Zonal Coordinator’s monitoring report for the Offinso North District of the Ashanti Region, February 2022

district of the Ashanti region did not prepare sufficient meals for the pupils, therefore some of the pupils did not get food to eat. Also, 2017 and 2019 monitoring reports indicated that the caterers at the Effiduase Presby Basic 'A' school in the Eastern Region¹⁶ and Gbawe Gonse M/A school in the Greater Accra Region¹⁷ respectively, did not prepare and serve adequate meals, therefore an entire class of pupils were not fed. Again, a letter captioned "Proposal for change of caterer, Ref: Dawa D/A Basic School, Ningo-Prampram" dated 18 January 2022 from the headteacher to the GSFP National Coordinator indicated that the caterer at the Dawa D/A Basic school in the Ningo Prampram district did not provide adequate meals for the number of pupils in the school, hence denying most of the pupils food for each school day. Furthermore, a November 2019 report on monitoring of basic schools in the New Juaben North Municipality in the Eastern Region indicated that the caterer for the Asokore Methodist Basic 'B' school did not prepare and serve adequate soup with banku, therefore some of the pupils were served banku without soup. Also, we noted from our observation and interactions with headteachers, caterers and pupils at 36 of the 40 schools sampled across the five regions that the quantity of meals served to pupils was inadequate.

34. The National Operations Manual required caterers to use handy measures in measuring food to ensure the quantities of meals prepared are adequate. However, our review of the caterer monitoring tools indicated that not all the caterers had the handy measures. For instance, four of 23 caterers in the Eastern Region did not have the handy measures. Therefore, the caterers were unable to measure the right quantities of food items to be prepared for the pupils. Also, the Zonal Coordinator's monitoring reports indicated that caterers who had the handy measures did not know how to use them. For instance, the

¹⁶ Report on Ghana School Feeding Programme monitoring of Basic Schools in the New Juaben North Municipality, November 2019

¹⁷ Zonal Coordinator's (Zone 5, Greater Accra Region) monitoring report for November and December 2017

caterer at the Gbewaa KG and Primary school in the Pusiga District¹⁸ with handy measures did not prepare adequate quantity of rice meal since the number of bowls of rice cooked was less per the measurement chart. Also, the caterer at the Madrasatul Zainil Islamic Local KG and primary in the Garu-Tempene District did not know how to use the handy measures to measure the quantity of food to prepare, hence insufficient meals served to the pupils.¹⁹

35. Generally, we observed during our visit to the schools that, food served by the cooks were not adequate to sustain the pupils through the instructional period or school day. For instance, at the Madina Estate M/A '1' primary school in the Greater Accra Region, we noted that the food (waakye) prepared by the caterer was not adequate to feed the 188 pupils for the afternoon shift. According to the cook and the assistant headteacher, two 16-litre food warmers full of waakye would have been adequate to feed the 188 pupils. However, the caterer provided one 16-litre food warmer of waakye as shown in picture 1.

Picture 1: A 16 litre food warmer containing waakye for the 188 pupils at the Madina Estate M/A '1' primary school



Source: Madina Estate M/A '1' primary school

¹⁸ Zonal Coordinator's monitoring report (Zone one), November 2017

¹⁹ Zonal Coordinator's monitoring report (Zone one), October 2017

36. The Assistant headteacher indicated that, meals prepared by the caterer was always inadequate, hence it was only pupils in KG to primary two who got food to eat. The pupils in primary three to six, often did not get food to eat. Therefore, the pupils did not concentrate in class due to hunger, and subsequently did not regularly attend school.

37. Also, at the Nsawam Presby primary school in the Eastern Region, we noted that the quantity of waakye and stew prepared by the caterer for a class of 73 pupils was woefully inadequate. One 75-litre food warmer full of waakye was enough to feed the 73 pupils. However, the quantity of waakye provided by the caterer was about a quarter of the quantity of food required as shown in picture 2.

Picture 2: A 75-litre food warmer containing less than a quarter of the quantity of waakye required for a class of 73 pupils at the Nsawam Presby Primary School.



Source: Nsawam Presby primary school

38. In terms of quality of meals, the National Operations Manual and the caterer contract required the headteachers to monitor and validate the quality of meals. Our analysis of information from the headteacher tool indicated that caterers in 58 out of 245 schools sampled across the five regions provided poor quality meals for the pupils. For instance, caterers in 21 of 73 schools in the Greater Accra Region and 1 of 22 schools in the Western Region provided poor quality food for the pupils. Details are presented in Table 4.

Table 4: Quantitative analysis on quality of meals in schools in the Regions sampled (2019 – 2022)

Region	Number of sampled schools	Number of schools where caterers did not provide quality meals for the pupils	Percentages (%)
Ashanti	49	8	16.3
Eastern	55	15	27.3
Greater	73	21	28.8
Upper East	46	13	28.3
Western	22	1	4.5
Total	245	58	23.7

Source: GSFP Headteacher tool, 2019 to 2022

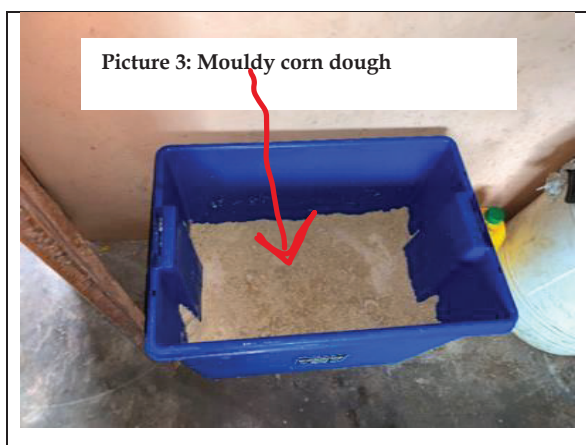
39. In the Upper East Region, the August 2022 Headteacher tool indicated that the caterer for the Zua primary school in the Nabdam District at different occasions served rice that had pebbles in it, beans infested with worms and weevils; and served waakye without delicious stew. In the Greater Accra Region, a July 2021 Zonal Coordinator’s monitoring report showed that the caterer for the 5th Battalion ‘A’ primary school added food colour to the jollof rice contrary to requirements in the National Operations Manual. According to the headteachers of the schools we visited, the caterers used unwholesome food items, and did not add adequate protein to meals.

40. Also, we noted from Zonal Coordinators monitoring reports, caterer monitoring tools and correspondences instances that the caterers did not provide quality meals for the pupils. For example, in the Ashanti Region, letters captioned “Formal Report on substandard meals prepared by caterer of Ohwimase Anglican Primary and Kindergarten” dated 31 May 2019 and 07 June 2019 to the National Coordinator indicated that the caterer for the school provided rice balls and groundnut soup, which was of poor quality hence the pupils dumped the food into dustbins, for reasons that the meals posed a threat to their health.

41. In the Western Region, the caterer at the Queen Beatrix ECDC in Takoradi served food with no protein, which was also pale and dry to the pupils

leading to the pupils vomiting after eating the food²⁰. In the Eastern Region, a 2019 monitoring report on Basic Schools in the New Juaben North Municipality, indicated that the caterer for the Akwadum M/A Basic school served banku with pepper instead of soup to the kindergarten pupils, contrary to requirements in the National Operations Manual, which made it difficult for the pupils to eat the food.

42. We noted during our visits to the schools that, not all the caterers used wholesome food items to prepare meals. For instance, at the Ankyernyin D/A basic school, we observed in the presence of the Western Regional Coordinator and the caterer, that the cooks prepared jollof without any protein contrary to the requirements in the National Operations Manual. Also, the cook at the Kanfakrom D/A school in the Western Region used corn dough that had gone mouldy (picture 3) to prepare banku for the pupils.



Source: Kanfakrom D/A school

43. Our interactions with the pupils in all the schools we visited generally indicated that, they had complained to the teachers about either the lack of or inadequate fish, foreign materials in their meals, bad palm oil served with watery beans, and the bad smell and taste of food. However, the caterers still provided poor quality meals for them, hence their difficulty in eating the meals.

²⁰ 2017 Monitoring Instrument

44. We noted from our interviews with the caterers that, fish was very expensive so they could not afford to add fish to the meals as required due to inadequate feeding fee and delays in payments for catering services.

45. According to the Director of operations, the use of unwholesome foodstuff is attributable to inadequate training of the School Health Education Programme (SHEP) teachers who are expected to inspect foodstuff before they are used for the preparation of meals. Also, poor quality of meals was due to inadequate supervision since most schools do not have kitchen facilities on site to facilitate effective supervision.

46. In terms of providing meals on each school day, we noted from the records on non-cooking days that during the 2021 and 2022 academic years, there were instances where the caterers did not provide meals for the pupils. In the Ashanti Region, we had data on non-cooking days for seven out of the 10 selected schools. Caterers for the seven schools did not provide meals for the pupils for a number of days ranging from 12 (at 2 Brigade KG school, Kwadaso Municipality) to 109 days (at Barekese Methodist Primary School, Atwima Nwabiagya North District). Regional statistics for the Ashanti Region also indicated that, non-cooking days in a school ranged from 5 to 47 days per term.

47. In the Eastern Region, we had data on non-cooking days for six out of the 10 selected schools. Caterers for the six schools did not provide meals for a number of days ranging from 4 (at Effiduase Methodist Basic 'A' School) to 157 days (at Nana Osae-Djan M/A Primary School). Regional statistics for the Eastern Region also indicated that, non-cooking days in a school ranged from 5 to 65 days per term. In the Greater Accra Region, we had data on non-cooking days for three out of the eight selected schools. Caterers for the three schools did not provide meals for the pupils for a number of days ranging from 41 days (at Koluedor-Mahem D/A Basic school) to 144 days (at Big Ada Presby KG and

Primary school). Regional statistics for the Greater Accra Region also indicated that, non-cooking days in a school ranged from 5 to 64 days per term.

48. Also, in the Upper East Region, we had data on non-cooking days for three out of the six selected schools. Caterers in the three schools did not provide meals for the pupils for a number of days ranging from 11 days (at Methodist Primary school) to 24 days (at the Namolo primary school). Regional statistics for the Upper East Region also indicated that, non-cooking days in a school ranged from 5 to 66 days per term. Furthermore, in the Western Region we had data on non-cooking days for four out of the six selected schools. Caterers for the four schools did not provide meals for the pupils for a number of days ranging from 37 days (at Ankyernyin D/A Basic School) to 106 days (at Kanfakrom D/A Basic School). Regional statistics for the Western Region also indicated that, non-cooking days in a school ranged from 5 to 55 days per term.

49. Our review of monthly reports on the activities of the GSFP in the regions indicated that the feeding fee was not adequate to provide meals for the pupils as required. For instance, a Greater Accra Regional report indicated that, the caterers complained about the inadequacy of the GH¢0.97 feeding grant per pupil since prices of food items increased over the years, hence their inability to provide adequate and nutritious meals for the pupils.²¹ Also, according to the Eastern Regional Monthly Monitoring report, October 2021, caterers for 16 schools in the Afram Plains South District expressed the need for the feeding fee to be increased to enable them provide adequate meals for the pupils as required.²²

²¹ Greater Accra Regional Monthly Report, March 2022

²² Eastern Regional Report on Monitoring of 16 schools in the Afram Plains South District, October 2021

50. The Director of operations also indicated that delays in payment for catering services affected the capacity of the caterers to provide adequate meals. We noted from our interviews with the caterers that, the GSFP had not increased the feeding fee per pupil since they were assigned the schools, and with the increase in food items over the years, it made it difficult for them to provide adequate meals for the pupils as expected.

51. According to the Africa Union Biennial Report on Home-Grown School Feeding (2019-2020), the average cost for providing a meal for a child is \$52 per year, which translates into 25 cent per meal per day. Using an average exchange rate of GH¢6.4 to one US dollar in 2022, we expected the NS to have provided a feeding fee of GH¢1.60 per child per school day.

52. We noted from the National Operations Manual and letters introducing the approved caterers to the assigned schools and the MMDAs that the feeding fee for providing one hot adequate nutritious meal per pupil per school going day was GH¢1.00. Also, we noted from the catering contract and the payment files that 3% withholding tax is deducted from the approved GH¢1.00 feeding fee leaving a net amount of GH¢0.97 as the real feeding fee.

53. Minutes of meetings between the Sector Ministry and the development partners (WFP, UNICEF²³, and the French Embassy) and other stakeholders (Ministry of Finance, and Ghana NGO Coalition on the Rights of the Child) on 27 June 2019 indicated that there were discussions on the need to increase the school feeding fee per child from GH¢1.00 to GH¢1.50. This gives an indication that the feeding fee was inadequate.

²³ United Nations Children's Fund

54. According to Management of the GSFP, Government intends to mitigate the anomaly by securing funding support from the World Bank under the GPSNP2 Programme. Management is in consultation with Women in Agricultural Development (WIAD) to revise the handy measures to reflect current market prices. Also, Management intends to intensify the training of SHEP teachers to inspect food items to prevent caterers from using unwholesome foodstuff to prepare meals. Management was urging MMDCEs and host communities to assist with the provision of kitchens on school compounds to aid supervision of the preparation of meals.

Conclusion

55. The GSFP feeding fee of GH¢1.00 with net value of GH¢0.97 after the 3% withholding tax deductions was not sufficient to provide adequate (one hot nutritious meal per pupil per school day) as required.

Recommendation

56. Taking into consideration, the AU's proposed feeding fee of 25 cent per pupil per day and foreign exchange fluctuations, we recommended that, the National Secretariat should engage the Ministry of Finance and relevant stakeholders to arrive at a feeding fee adequate to feed the pupils as required.

Management response

57. *Management has taken note of the audit observations and recommendation. Actions are already triggered in relation to the recommendation since Programme managers are constantly dialoguing to get a lasting solution to the feeding rate issue.*

58. *Research findings from experts and CSOs showed that for meals to be adequate, Government needs to pay GH¢5.00 per day per pupil.*

3.2 Procurement of caterers

3.2.1 The NS did not ensure that caterers procured for the Programme had the financial capacity to pre-finance the provision of meals to pupils as required.

59. The Catering contract required caterers to pre-finance the provision of meals for the pupils for at least one academic term. This was to ensure regular supply of meals on each school day as required since government subvention was irregular. The GSFP Guidelines for procurement of caterers required the DICs to select eligible caterers based on the proof of pre-finance (bank statement, letter of guarantor, agreement with farmers or traders for supply of foodstuff) and evidence of ability to provide mass catering services. The DICs were required to submit a report on the evaluation and the entire procurement process to the National Secretariat for validation and approval.

60. We noted from review of caterers' files and interviews with the caterers that 15 out of 40 caterers we sampled satisfied the selection criteria. The remaining 25 caterers did not go through the required procurement process however, they had introductory letters from the MoGCSP and were assigned to schools. There were no reports on evaluation, and on the procurement processes from the DICs to the GSFP Secretariat as required. This indicated that the NS did not validate the selected caterers to ensure they had the capacity to provide meals for the pupils in accordance with the terms of the contract (prefinance the provision of meals for the pupils).

61. Our review of monitoring reports and correspondence indicated that the caterers did not have the capacity to pre-finance the provision of meals. For instance, the Zonal Coordinators' monitoring reports from September, October and November 2017 indicated that the caterers of the Madrasatul Zainil Islamic Local KG/Primary school in the Garu Tempene district and Naranzua Primary

school in Bawku Municipal complained of difficulty in pre-financing the Programme and therefore called on the Government for support.

62. We noted from a letter captioned “Non-performance of caterer for the Republic No. 1 Primary (KG, Primary 1 and 2)” dated 14 December 2018, referenced CL.14/4/01 from the MCE for the Tema Metropolitan Assembly to the National Coordinator that the caterer was not in a financial position to execute the contract. Her inability to pre-finance the contract was having a negative effect on her service delivery i.e., quality and quantity of meals and consistency of service. Therefore, the pupils were left stranded and hungry leading to lack of concentration and truancy. Also, a GSFP Investigative Report dated 07 February 2022 on Burma Camp Primary School in the Greater Accra Region indicated that the caterer assigned to the school sought financial assistance from the staff of the school to provide meals for the pupils. Therefore, the caterer could not provide meals for 15 days in the third term of the 2021 academic year and provided poor quality food for the pupils.

63. We noted from our interviews with 32 out of 40 caterers procured for the Programme across the five Regions, that the caterers did not have the capacity to regularly finance the purchase of food items from the traders and farmers (who supplied food items on credit) to sustain the provision of meals for the pupils.

64. We noted from a February 2020 report on profiling of the Farmer Base Organisations (FBOs), correspondences and monitoring reports that the creditors denied the caterers the supply of food items due to their inability to repay their debts on time. For instance, a letter captioned “Refund of money owed by School Feeding Caterer” dated 26 September 2019 from a trader to the MCE for the Effia-Kwesimintsim Municipality indicated that a caterer owed the trader an amount of GH¢8,000.00 for food items purchased during the 2018

academic year due to the financial incapability of the caterer to pay. Therefore, the caterer could not purchase foodstuff resulting to her inability to continuously provide meals for the pupils.

65. We noted from the minutes of meeting of the Effia-Kwesimintsim Municipal Assembly with the caterers held on 20 August 2020 that the prefinance was one of the conditions in the contract the caterers signed. Therefore, no caterer could make an excuse that the payment was not forthcoming and for that matter could not feed the pupils. According to Management of the GSFP Secretariat, the contract states that “the caterers were required to pre-finance the provision of meals for the pupils for at least one academic term.” Therefore, the caterers were required to provide meals for the pupils whether payments were regular or not. According to GSFP Director of Operations, the capacity and ability of the caterers to effectively serve their contractual obligations was affected by delays in paying the caterers for catering services rendered.

Conclusion

66. In our opinion, the NS failed to ensure that all caterers procured for the Programme had the capacity to pre-finance the regular provision of meals for the pupils.

Recommendations

67. We recommended that the NS should put in place measures to validate the procurement processes to ensure that only eligible caterers are selected for the Programme.

Management response

68. *Management has taken note of the observation. The National Secretariat and the parent Ministry in collaboration with the Development Partners initiated processes to*

re-engage the teeming caterers in order to weed out non-performing caterers to ensure professional catering services are rendered to the pupils.

3.3 Supply of food items to the Programme

3.3.1 The National Secretariat did not ensure regular supply of food items for the Programme.

69. To ensure regular supply of food items, the National Operations Manual required the NS to:

- sign an MoU with the National Food Buffer Stock Company (NAFCO),
- prepare and submit letters of request (list of food items required) to NAFCO,
- ensure NAFCO delivers requested food items to the various stores of MMDAs,
- ensure MMDAs allocate the food items received to the assigned caterers within the district per the NS generated distribution list,
- collate the returns and submit to the MoGCSP for payment,
- identify Farmer Based Organisations (FBOs) in Districts/Regions and link them to the GSFP Caterers, and
- devise a payment strategy between FBOs and Caterers to help with payment of produce procured from FBOs.

70. The NS made these arrangements with NAFCO, FBOs and other suppliers of food items to relieve the caterers of the huge financial burden of pre-financing purchase of food items and to ensure regular supply of food items to caterers.²⁴

71. We noted that the NS signed a Memorandum of Understanding (MoU) with NAFCO on 1st December 2011. According to the MoU, the NS shall receive and make payment for commodities supplied under the agreement within

²⁴ Minutes of Internal Management meeting of the MoGCSP held on 18 May 2020

agreeable time frames. The payment for goods supplied shall be made as and when the GSFP receives its termly subvention from GoG. The NS shall ensure speedy settlement of all arrears hitherto accrued. NAFCO shall ensure that commodity supplied meet all necessary quality standards and is fit for human consumption. NAFCO shall supply maize, local rice, and other commodities as required by the NS as well as act in a timely manner to ensure that the Programme is not unduly delayed.

72. We noted from correspondences that, the NS prepared and submitted letters of request (list of food items required) to NAFCO. For example, in February 2020 the NS through the MoGCSP sent a request order to NAFCO for the supply of 14, 200 bags of Texturised Soy Protein (TSP), 11,835 gallons of cooking oil, 14, 809 bags of rice, and 10,141 boxes of tin tomatoes for caterers in ten regions.²⁵ Details of quantity of items for caterers in each of the ten regions are presented in Table 5.

Table 5: Details of items requested for each of the 10 Regions for 2020

No.	Region	Texturised Soy Protein (Bag)	Cooking oil (Gallon)	Rice (Bags(50kg))	Tin tomatoes (Box)
1.	Greater Accra	1,300	3,050	1,279	3,050
2.	Brong Ahafo	600	159	600	207
3.	Eastern	2,150	266	2,150	348
4.	Central	1,050	1,050	1,050	1,050
5.	Upper East	2,000	2,250	3,000	1,500
6.	Volta	500	925	130	393
7.	Western	300	785	300	843
8.	Ashanti	4,300	2,150	4,300	2,150
9.	Upper West	1,000	600	1,000	300
10.	Northern	1,000	600	1,000	300
Total		14,200	11,835	14,809	10,141

Source: GSFP Correspondence Files

²⁵ A letter captioned "Request for the supply of food items to Ghana School Feeding Caterers" dated 03 February 2020, from the National Coordinator to the Chief Director, MoGCSP

73. We noted from correspondences that the NS allocated food items to the caterers. For example, the GSFP Ashanti Regional Coordinator delivered 100 bags of Yenam Soya Meat to the Kwadaso Municipal Assembly for distribution to the 34 caterers in the Municipality.²⁶ Also, a letter captioned “Submission of details on rice distribution” dated 10 October 2018 from the MCE for the Ga Central Municipal Assembly to the NS indicated that the Secretariat supplied 130 bags of rice to 12 caterers in the Municipality. Also, a letter captioned “Submission of 2nd batch of rice and soy distribution list” from the DCE of the Ada West District Assembly to the GSFP Greater Accra Regional Coordinator indicated that the NS supplied 176 (50kg) bags of rice, and seven bags of texturised soy protein to 11 caterers in the Ada West District.

74. However, we noted that the NS had challenges with NAFCO for supply of food items. For instance, according to a letter dated 10 May 2022 from the National Coordinator to the Sector Minister, NAFCO stopped supplying food items to the GSFP in 2020 because NAFCO supplied food items worth an amount of GH¢1,950,590.00 which the NS failed to pay for. This is contrary to the agreement under the MoU which states that the payment for goods supplied shall be made as and when the GSFP received its termly subvention from GoG and that the NS shall ensure speedy settlement of all arrears hitherto accrued.

75. Our review of a June 2022 Internal Audit Report²⁷ confirmed that the NS owed NAFCO GH¢1,950,590.00 for the supply of 6,298 bags of 50kg local rice at GH¢205 per bag, and 6,595 bags of 5kg texturised soy protein at GH¢105 per bag to the GSFP during the second term of the 2019/2020 academic year.

²⁶ A letter dated 20 May 2020 and captioned “Distribution of Yenam Soya Meat to caterers” from the MCE of the Kwadaso Municipal Assembly to the Ashanti Regional Coordinator

²⁷ Internal Audit Report on Confirmation of supply of rice and texturized soy protein to GSFP caterers in selected districts during the second term of 2019/2020 academic year by National Food Buffer Stock Company, 27 June 2022

However, we noted that there were deductions from the recipient caterers' fees by the Sector Ministry meant for the payment for the supplies from NAFCO.²⁸

76. We noted that due to NAFCO stopping the supply of food items to the GSFP, there were inadequate supply of food items to the caterers. The Zonal Coordinators Monitoring Reports (2021 and 2022) indicated that since 2021 the NS had not supplied food items to the caterers. For instance, the caterers in the Western and Upper East Regions continuously requested that the NS supplied them with food items such as rice, beans, maize, cooking oil, especially palm oil since they did not get quality palm oil to purchase particularly in the Upper East Region.²⁹

77. According to the GSFP Director of Operations, payments for food items supplied by NAFCO is deducted at source from payments made to caterers for catering services. Hence delayed payments to caterers also contributed to the indebtedness to NAFCO. The MoGCSP had completed the process to ensure that NAFCO is paid and the GSFP will resume the supply of food items to caterers in the 2024/2025 academic year.

78. To ensure availability of foodstuff for the Programme, the Agricultural unit of the NS, per requirements of the National Operations Manual, was to identify and profile Farmer-Based Organisations (FBOs) (in terms of their location, types of foodstuffs produced, etc) and link them to the caterers in their localities. This was to enable the caterers source foodstuff from their immediate communities and districts. However, we noted that the arrangement for caterers to source foodstuffs from FBOs was not effective.

²⁸ A letter captioned "Request for release of fund to pay National Food Buffer Stock Company (NAFCO)" dated 10 May 2022, from the National Coordinator to the Minister, MoGCSP

²⁹ Western Region Monitoring Report, March 2021, Upper East Region Monitoring Reports 2021 and 2022

79. According to the report on profiling of FBOs in February 2020 a team³⁰ from the Agricultural Unit of the National Secretariat embarked on a data collection and profiling of the FBOs in selected Districts in three out of 16 Regions. The three regions are Eastern, Oti and Volta Regions. A total of 60 FBOs were identified and linked to caterers. However, only one member of the FBOs in the Volta Region supplied food items to a GSFP caterer. None of the FBOs in the other regions engaged the caterers.

80. We noted from the caterer monitoring tool and interviews with caterers and Management of the GSFP that prior to undertaking the profiling of the FBOs exercise, some of the farmers traded with the caterers and had challenges with payment for produce supplied to them on credit. The Report on profiling of the FBOs confirmed that the farmers did not trade with the GSFP caterers since they delayed in paying for produce supplied to them on credit. The GSFP operations department confirmed that the FBOs or small holder farmers (SHF) do not have the capacity to advance food items to caterers on credit due to the delays in payments. However, GSFP is working on a pilot project with the support from the Japanese Government to design a model for caterer and small holder farmers procurement processes for supply of food items.

81. We also noted that there were other arrangements for the supply of food items to caterers but were not captured as requirements in the National Operations Manual. The arrangements included agreements signed between the Regional and Zonal Coordinators with commodity companies to supply food items to the caterers in their respective Regions and Zones. For instance, a letter dated 19 September 2019 indicated the existence of an agreement between Regional Coordinators of eight Regions³¹ and Manny Food Limited for the

³⁰ National Coordinator, Director of Operations, Programme Officer for Agriculture, Accountant, Agriculture Specialist, and two support staff

³¹ Brong Ahafo, Central, Greater Accra, Northern, Upper East, Upper West, Volta, and Western Regions

supply of rice, vegetable oil and tomato paste to the caterers in their respective Regions on a 90-day credit facility. Also, a Zonal Coordinator for the Ledzokuku Krowor, La Dadekotopon and Osu Klottey Municipalities arranged with the Ghana Rice Company Limited to supply the caterers with local rice to the tune of GH¢20,160.00 on credit and payment for the supplies deducted at source when Government released funds to pay the caterers.³² However, there were no records indicating that the National Secretariat approved of the arrangements made by the Regional and Zonal Coordinators. Therefore, there was no assurance that the NS monitored these arrangements to ensure wholesome food items were supplied at reasonable prices, flexible payment terms and to avoid fraudulent payments.

82. Another challenge we noted with the arrangement for the supply of food items to the GSFP was that not all the caterers patronised food items supplied by the NS. Our review of the caterer monitoring tools indicated that, the caterers purchased foodstuff mostly from the local markets instead of the NS. According to the caterers we interviewed, the prices of food items supplied by the NS were higher compared to prices on the local market. For instance, the caterers indicated that the NS supplied a bag of rice at GH¢200.00 per bag while the same was sold at the market at GH¢100.00 per bag. According to Management of GSFP, the prices of the food items supplied by NAFCO are prices approved by MoFA.

Conclusion

83. In our opinion, the arrangement for the supply of food items for the Programme was not effective. NAFCO stopped supply of food items to the GSFP due to the failure of the NS to pay for the supplies in accordance with the

³² A letter captioned "Deductions of Payment" dated 04 January 2019 from the Zonal Coordinator (Zone Seven) to the National Secretariat

terms of the MoU. Also, the NS failed to adequately link the caterers to the FBOs to ensure the caterers sourced food items on regular basis in their communities and Districts.

Recommendations

84. To ensure regular supply of food items to run the Programme, we recommended that the NS should:

- as a matter of urgency, put in place arrangements to pay the debt owed to enable NAFCO resume the supply of food items to the Programme,
- the MoGCSP should use the monies deducted from caterers' fees to pay NAFCO as intended, and
- adequately link caterers to the FBOs nationwide and assist them to secure credit facilities to purchase food items from the farmers.

Management response

85. *The Programme disbursed an amount of GH¢1,950,590.00 to NAFCO on August 28, 2023. Also, the Ministry of Gender, Children and Social Protection and the Ghana School Feeding Programme, National Secretariat have put in place measures to update the MoU to resume work with NAFCO to ensure regular supply of food items to the caterers. Also, the National Secretariat has already initiated processes and will put in place measures to follow up on the linkage between the FBOs and the caterers to ensure the arrangement is effective.*

Auditors Comments.

86. *No evidence was provided to prove the payment of GH¢1,950,590.00 to NAFCO on August 28, 2023.*

3.4 Payment for catering services

3.4.1 Delays in paying for catering services.

87. Chapter 4.1(a) of the National Operations Manual required the NS to ensure timely, regular, and adequate release of funds to the Programme. Also, under the roles and responsibilities of the NS in the catering contract, NS is to ensure the timely payment of the invoices submitted by the caterers.

88. We noted from correspondences that the NS did not ensure the payment of the caterers on time. For instance, the Ashanti Regional Coordinator indicated in a letter captioned “Delay in payment to Ghana School Feeding Programme caterers in the Ashanti Region” dated 09 September 2020 that the NS had not paid the caterers in the Ashanti Region for services rendered for the 2018/2019 academic year thus payment was delayed for one year. Also, a Greater Accra Regional Report for March 2022 indicated that the payment of caterers for the third term of the 2021 academic year (delayed for 71 days) was pending.

89. Again, a letter captioned “Submission of data of caterers who have not been paid for catering services rendered for the 2021 first and second terms “ dated 24 August 2022 from the DCE for the Ada West District to the National Coordinator indicated that the NS had not paid 12 caterers in the District for meals provided for the pupils during the first and second terms of the 2021 academic year registering a delay in payment for 127 days. Also, a letter dated 22 February 2021 and captioned “Non-supply of food to school children” from the headteacher of the Nkawkaw Amanfrom M/A Basic school in the Eastern Region to the GSFP Regional Coordinator indicated that the caterer did not provide meals for the pupils since school reopened on 18 January 2021, due to unpaid arrears by the Secretariat since 2018.

90. Additionally, a letter captioned “Submission of report on school feeding Programme” dated 03 June 2021 from the Chief Director of the Western Regional Coordinating Council to all MMDCEs indicated that the Regional Minister received a report from the Regional Education Directorate that there were several anomalies in the implementation of the Programme at the District level which defeated the objectives of the Programme, hence recommended that the NS should ensure that the caterers were paid on time. Furthermore, a 2021 GSFP Western Regional Coordinator’s report indicated that caterers in some of the schools in the region had not been paid since 2019/2020 academic year. Therefore, the caterers were not able to provide meals for the pupils.

91. Our review of the caterer monitoring tools indicated that, the caterers relied mostly on bank loans and credit purchases to provide meals for the pupils. Therefore, delays by the NS to pay the caterers affected their ability to service the loans, pay for the credit purchases on time, to enable them to provide meals for the pupils. Also, the correspondences and the monitoring reports indicated that, the creditors denied the caterers the supply of food items due to their inability to repay their debts on time.

92. We also noted from the minutes of the MoGCSP meetings that, funds released by Government were not adequate to pay the caterers fully. Therefore, the GSFP paid the caterers in instalments or batches. For instance, payment for the first term of the 2018 academic year which should have covered 71 cooking days was made in three batches; the first payment for 51 cooking days, second and third payments for the remaining 14 days and six days respectively.³³ Also, payment for the third term of 2018/2019 academic year was made in four batches.

³³ Minutes of MoGCSP Sector work group meeting with Development Partners held on 30 May 2019

93. In the minutes of meeting of the internal management of the Sector Ministry held on 18 May 2020, the National Coordinator indicated that payment for 2018/2019 academic year extended to May 2020. Also, the National Coordinator in an internal management meeting held on 15 July 2019 indicated that, the funds released by the Government to pay the caterers was not enough, therefore the NS held on with payment until they got the full funds before paying the caterers. This contributed to the delay in paying the caterers.

Conclusion

94. The NS was unable to pay for catering services on time. Therefore, caterers were unable to purchase sufficient food items hence their inability to adequately provide meals for the pupils. In our opinion, the delays in paying for catering services was due to the absence of sustainable source of funds for financing the school feeding Programme.

Recommendation

95. We recommended that the NS should:
- put measures in place to establish a sustainable source of fund for financing the Programme. For example, establishing a fund named “School Feeding Fund” which could draw from sources such as Petroleum Fund, Mining and Mineral Development Fund, Donor support etc, and
 - proportionately pay the caterers with funds available at a time instead of waiting for additional funds to be released by the government before fully paying for rendered catering services.

Management response

96. *After exit of the Netherlands Government in 2011, the Programme funding solely depends on GoG resources. The Programme continues to write proposals for funding support from other sources aside sourcing technical supports from Development Partners (DPs) as we realised GoG alone cannot fund every aspect of the Programme. The Programme always pays caterers in batches depending on what is available in the account. Funds are not allowed to sit in the sub consolidated fund account without being disbursed to caterers.*

97. *The audit observation and recommendation are accepted and will be implemented rigorously as improvement on what is already in place.*

3.4.2 The National Secretariat failed to recover overpayments to caterers (GH¢2,321,042.05)

98. Regulation 32 (2)(a) of the Public Financial Management (PFM) Regulations, 2019 (L.I. 2378) provides among others that, a Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

99. We noted from our review of the financial monitoring reports, correspondences, internal audit reports and memos for the period under review that, the NS overpaid caterers. For instance, in the Ashanti Region, the NS overpaid nine caterers a total amount of GH¢136,557.61 out of which GH¢83,507.70 was retrieved with GH¢53,049.96 outstanding. Also, the NS overpaid a total amount of GH¢176,153.90 to 14 caterers in the Central Region, which was not retrieved. See Table 6 for details on overpayments in ten regions.

Table 6: Analysis of overpayments made to the Caterers in 10 Regions (2019 -2022 academic year)

No.	Regions	Number of Caterers overpaid	Amount overpaid (GH¢)	Amount retrieved (GH¢)	Amount outstanding (GH¢)	Remarks
1.	Ashanti	9	136,557.61	83,507.70	53,049.96	
2.	Brong Ahafo	N/A	289,625.90	0.00	289,625.90	
3.	Central	14	176,153.90	0.00	176,153.90	
4.	Eastern	2	22,618.90	0.00	22,618.90	
5.	Greater Accra	N/A	212,225.50	0.00	212,225.50	
6.	Upper East	9	171,677.72	0.00	171,677.72	
7.	Upper West	32	681,396.96	30,341.09	651,055.87	
8.	Western	N/A	429,611.80	0.00	429,611.80	
9.	Oti	13	151,610.95	66,068.00	85,543.50	
10.	Savannah	2	3,027.37	0.00	3,027.37	1 st Term of 2022 ³⁴
	Total	81	2,274,506.61	179,916.79	2,094,590.42	

Source: Audit team compilation from MoGCSP financial monitoring report, internal audit reports and correspondences

100. We also noted from our review of the correspondences that, Madam Lilian Tetteh a former caterer for Dansoman ‘1’ Basic school in the Ablekuma West District whose contract was terminated in February 2019 after she provided meals for five days was paid an amount of GH¢33,387.87 covering the entire 2017/2018 academic year. However, as at the time of the audit the NS had not recovered the money from the caterer.

101. Our review of the MoGCSP financial monitoring reports, internal audit reports, minutes of the MoGCSP meetings and interactions with the Chief Internal Auditor of the MoGCSP, Accountant and Internal Auditor at the NS indicated that, the overpayments to the caterers were due to inaccurate enrolment figures and duplication of records of the caterers and the schools.

³⁴ Memo dated 15 November 2022 from the Chief Internal Auditor to the Chief Director of the MoGCSP

102. The GES feeds the NS with the enrolment figures upon request. The NS is required to validate the enrolment figures, collate data on schools, caterers, and non-cooking days during monitoring activities by the National Secretariat, Regional and Zonal Coordinators. The Monitoring and Evaluation (M&E) Department of the NS authenticates data captured by the monitoring teams before submission to the Finance Department for processing of payments files. The Internal Audit units of the NS and the MoGCSP vet the payment files and report on the vetting to the Minister through the Chief Director for approval.

103. However, we found that the Programme had challenges with the validation of data before payments were made. For instance, a Memo dated 30 August 2018 from the Director of M&E to the National Coordinator indicated that the Desk officer (who supports the Zonal Coordinator) at the Kpone Katamanso District Assembly submitted false non-cooking days and caterer details to the Regional Office. The data was not validated leading to the caterer being paid although she did not provide meals for the pupils for the entire 56 days of the first term of the 2017/2018 academic year.

104. We also noted that as a result of the inefficiencies in validating the payment data, our analysis of data on non-cooking days using a sample of 15 schools out of 40 schools we visited indicated that, the Programme overpaid caterers GH¢193,063.76 as shown in Table 7.

Table 7: Analysis on payment for non-cooking days (second term of 2021, first and second terms of 2022)

Year	Academic term	Expected cooking days	Actual cooking days	Non-cooking days	Expected amount GH¢	Actual amount paid (GH¢)	Overpayment (GH¢)
2021	Second	462	428	34	186,146.48	199,716.78	13,570.30
2022	First	434	297	137	138,633.94	223,922.91	85,288.97
	Second	462	250	212	147,023.66	241,228.15	94,204.49
Total		1358	975	383	471,804.08	664,867.84	193,063.76

Source: GSFP payment files and school records.

105. The caterer for the Nana Osae-Djan M/A primary school did not provide meals for 86 days out of the 128 cooking days during the first and second terms of the 2022 academic year, but the NS recorded 15 non-cooking days instead of 86 and paid the caterer for 113 days instead of 42 days hence, overpaying the caterer GH¢105,024.81. Similarly, the caterer at the Anoe M/A basic school did not provide meals for 17 out of the 62 cooking days. However, the NS captured five non-cooking days on the Payment File for the caterer and overpaid GH¢6,227.40.

106. At the Barekese Methodist Primary School, the caterer did not provide meals for 33 days. However, the NS captured four non-cooking days on the payment file thereby overpaying the caterer GH¢15,330.85. Furthermore, the caterers for the Barekese D/A Primary 'A' School and the Koluedor-Mahem D/A Basic School did not provide meals for seven and three days respectively out of the 66 cooking days during the second term of the 2021 academic year. However, the NS captured "no non-cooking day" on the Payment File for both caterers, hence paying GH¢4,739.42 and GH¢2,037.00 respectively, more than what was due the caterers.

107. We also noted from the payment files and records on non-cooking days that, in Korlekope D/A Basic School in the Ada East, the Programme was suspended during the second term, from 20 June 2022 to the end of the term on 11 August 2022, however, the NS paid the caterer assigned to the school an amount of GH¢29,708.16 for that period though the caterer did not provide meals for the pupils.

108. According to Management of the GSFP, there were instances where payments were made without pre-auditing to ensure payment data was free of errors, which led to overpaying the caterers.

3.4.3 The NS wrongfully paid caterers who were not under contract for the Programme, an amount of GH¢274,235.29

109. We found from the review of payment files and correspondences that the NS paid caterers who were not under contract. For instance, a letter captioned “Submission of data of caterers who have not been paid for catering services rendered for the 2021 first and second terms” dated 24 August 2022 from the DCE for the Ada West District to the GSFP Greater Accra Regional Coordinator indicated that the NS had not paid the caterer for the Koluedor-Mahem D/A Basic School for the first and second terms of 2021. However, our review of the payment files indicated that the NS paid GH¢218,636.50 to one Madam Grace Acheampong instead of Madam Doris Gyamfuah Asabea (the caterer assigned to the school) for the second term of 2021, and the first and second terms of 2022. According to Madam Doris Gyamfuah Asabea, she rendered catering services to the school for the whole of 2021 and 2022 academic year but had not been paid. We also noted that the NS paid the said Madam Grace Acheampong based on padded enrolment figures. Records on enrolment showed that the school enrolled 229 and 342 pupils for the first terms of 2021 and 2022 academic years respectively. However, the NS paid Madam Grace Acheampong (who was not the caterer) using an enrolment figure of 700 pupils for both 2021 and 2022 academic years.

110. Also, at the Danfa Methodist Primary ‘A’ School, the NS paid an amount of GH¢24,548.00 to Madam Victoria Ababio (the former caterer) instead of Madam Anna Brown (the legitimate caterer) who provided meals during the first term of the 2022 academic year. We noted from the legitimate caterer that the non-payment for services rendered affected the provision of meals to the pupils since the creditors were unwilling to supply food items to her on credit due to the debts owed them. Furthermore, the NS paid an amount of GH¢7,518.69 to Madam Esther Abaitey (the former caterer) instead of Mr.

Alexander Tetteh (the legitimate caterer) for the Perchire R/C Primary School in the Eastern Region for meals he provided during the first term of the 2022 academic year.

111. Also, Madam Florence Ababio a former caterer for the Ogbojo Presby Upper primary school and Adentan Community Upper primary school was paid an amount of GH¢43,532.10. This amount was supposed to be paid to Madam Matilda Kudafa and Madam Beatrice Hammond who were the legitimate caterers at the time. However, as at the time of the audit, the NS had recovered an amount of GH¢20,000.00 from the former caterer leaving an outstanding amount of GH¢23,532.10.

112. We noted from our interview with Management at the Secretariat that, the wrongful payment to former caterers occurred when the caterers vacated post without informing the Secretariat and Zonal Coordinators did not monitor and report to the Secretariat for the data on the caterer to be deleted from the payment file. Management indicated that a management information system is introduced to digitalise caterer procurement to ensure transparency.

3.4.4 The National Secretariat failed to recover an amount of GH¢831,776.00 realised from the sale of the Caterer Application Forms

113. Regulation 32 (2) (a) of the Public Financial Management (PFM) Regulations, 2019 (L.I. 2378) provides among others that, a Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

114. We noted from the correspondence files that, within the audit period the National Secretariat through the MMDAs advertised nationwide in 2017 for prospective caterers to apply to provide catering services to beneficiary schools for the 2017/2018 and 2018/2019 academic years as required. The MMDCEs

sold a total of 21,880 application forms at GH¢50 each and realised a total amount of GH¢1,094,000.00 from the sale. However, the NS recovered GH¢262,224.00. The remaining amount of GH¢831,776.00 was still outstanding as at the time of the audit. The correspondences indicated that, the National Coordinator, through the Sector Ministry sought the assistance of the Minister for Local Government, Decentralisation and Rural Development (MLGD&RD)³⁵, and the Head of the Local Government Services³⁶ to retrieve the outstanding amount from the affected MMDCEs, and a reminder to the defaulting MMDCEs to pay the outstanding amount by 31 August 2022.³⁷ However, as at the time of the audit six of the 225 MMDCEs had responded.³⁸

Conclusion

115. The NS did not ensure the validity and accuracy of data on which basis payments to caterers were made, hence the payment irregularities. Also, the NS failed to recover outstanding amount of GH¢831,776.00 being proceeds realised from the sale of catering application forms.

Recommendation

116. We recommended that the National Coordinator should ensure:

- a. The retrieval of;
 - the overpayments of GH¢2,321,042.05 the audit team identified, and also examine all payment files, identify, and retrieve all amounts overpaid to other caterers,

³⁵ A letter captioned "Request to retrieve funds from MMDCEs for the sale of GSFP Caterer Application Forms", dated 30 November 2020

³⁶ A letter captioned "Request for an assistance to retrieve funds from MMDCEs for the sale of GSFP Caterer Application Forms", dated 22 November 2021

³⁷ Letter dated June 2022

³⁸ GSFP internal audit report captioned "Responses received from District Assemblies, concerning sales of caterer application forms", November 2022

- the amount of GH¢ 274,235.29 wrongfully paid to caterers we have identified not on contract, and identify all payments made to other illegitimate caterers and retrieve the monies paid to them,
 - the GH¢831,776.00 realised from the sale of the caterer application forms.
- b. Payments are made to the caterers on contract who have provided meals for the pupils but have their monies paid to the wrong persons,
- c. the Internal Audit Unit pre-audit the Payment Files before payments are made to the caterers.

Management response

117. *The audit observations and recommendations duly noted:*

- *However, we noticed that in one of our reconciliations, we overpaid a certain group of caterers, and this was later deducted from their payments in subsequent terms payments. This deduction was to the tune of GH¢655,511.98. We would be grateful if your good self could assist to assess the source documents of the differences in the overpayment observation in order to carry out further work on it. Other than that, we bring to your attention that those deductions were done long ago.*
- *The recommendation relating to non-cooking days is noted. Deductions will be made in the second term 2023 payments.*
- *The secretariat will ensure all these caterers are contracted going forward and the necessary processes and procedures for contracting them will be made available for perusal.*
- *Management's efforts including writing letters to relevant authorities and the interventions from PAC and the sector minister to retrieve GH¢831,776.00 being funds realised from the sale of catering application forms were to no avail.*

Auditors Comments

118. *The source documents (Financial Monitoring Reports 2020, Internal Audit Report 2020, Memo of Chief Internal Auditor MoGCSP 15 Nov. 2022 and Correspondence GSP/NS/016/12/31/19, GSP/NS/0003/12/24/18, GSP/NS/021/12/31/19, GSP/NS/022/12/31/19, GSP/NS/023/12/31/19, GSP/NS/024/12/31/19, GSP/NS/025/12/31/19, GSP/NS/016/12/31/19, GSP/NS/017/12/31/19, GSP/NS/018/12/31/19, minutes of the first quarter meeting of the audit committee of MoGCSP held on 13 and 14 January 2021), all are referenced and copies given to your good selves on 24 July 2023 at the GSP National Secretariat in a meeting with the audit team to discuss the contents of the draft management letter*

3.5 Monitoring the implementation of the Program.

3.5.1 The NS did not adequately monitor the implementation of the Programme.

119. Chapter 3.7 of the National Operations Manual required the NS to undertake periodic and routine monitoring, and spot check exercises in the beneficiary Districts and schools. This was to assess the implementation performance, challenges, and progress of the Programme. The monitoring activities included collecting and collating non-cooking days, authenticating school enrolment figures, inspecting, and ensuring strict adherence to the District Menu, ascertaining food quality and quantity, observing cooking environment and interacting with the caterers and cooks in the schools. Monitoring was to be conducted as follows:

- The NS conducts joint monitoring visits on a bi-annual basis with key stakeholders involved in the Programme,
- the Regional officers and Monitoring & Evaluation officers in collaboration with other units from the Secretariat engage with District and school-based stakeholders to carry out quarterly monitoring, and

- the Zonal Coordinators in collaboration with the SICs and DICs, daily monitor the activities of the school feeding Programme at the beneficiary schools.

120. We noted from the headteacher tool that, the NS carried out monitoring but was unable to visit as many schools as possible. For instance, for the 2019 academic year, the NS visited one out of 26 schools sampled in the Western Region, two out of 72 schools in the Greater Accra Region in 2020. In 2022, the NS visited seven out of 122 schools in the Eastern Region, two of 48 schools in the Upper East Region, and none of the 54 schools sampled in the Ashanti Region.

121. The Regional Coordinators visited one out of 26 schools sampled in the Western Region in 2019, and one out of 72 schools sampled in the Greater Accra Region in 2020. In 2022, the Regional Coordinators visited 19 out of 122 schools in the Eastern Region, one out of 54 schools in the Ashanti Region and six out of 48 schools in the Upper East Region. The National Operations Manual required the Regional Coordinators to visit all schools every quarter. However, the Regional Coordinators visited the schools either once or three times in the term. According to the Director for monitoring and evaluation, the Regional Coordinators visited the schools on ad hoc basis thus when there was an issue in the schools.

122. The Zonal Coordinators visited 24 out of 26 schools in the Western Region in 2019, 31 out of 72 schools in the Greater Accra Region in 2020, 36 out of 122 schools in the Eastern Region, 23 out of 54 schools in the Ashanti Region, and 13 out of 48 schools in the Upper East Region. The Zonal Coordinators visited the schools either once or a maximum of five times in the term. However, the visits were not adequate since the National Operations Manual required the Zonal Coordinators to visit all schools on each school day.

123. Our review of monitoring reports³⁹ also indicated that the NS did not adequately monitor the schools as required. For instance, for the 2019/2020 academic year, the Report indicated that the NS visited four out of 50 sampled schools in the Central region, and seven out of 28 schools in the Volta Region. The NS did not visit any of the schools in the Eastern Region. The Regional Coordinators monitored nine out of 55 schools in the Eastern region and nine out of 28 schools in the Volta Region. The Zonal Coordinators monitored 34 out of 50 schools in the Central region, and 12 out of 28 schools in the Volta Region.

124. During the 2017/2018 academic year, the Regional Coordinator visited 11% and the Zonal Coordinators visited 89% of the schools in the Western North Region. The National Secretariat did not visit any of the schools.

125. Also, according to the Zonal Coordinators monitoring reports, the Zonal Coordinators did not monitor the schools, especially those in the remote areas and those that were far and widely apart, as required. The reports indicated that schools in the Mpohor District of the Western Region, Denkyembuor District in the Eastern Region, and the Asante Akim North and South Districts in the Ashanti Region were far and widely apart and that affected total coverage of monitoring within a month.

126. We noted from our review of correspondences and interviews with the Zonal Coordinators, Regional Coordinators, and the Director for Monitoring and Evaluation that inadequate monitoring was due to financial and logistical constraints. We expected the NS to have planned, budgeted, and secured funds for the monitoring activities. However, a Memo⁴⁰ from the Director for Monitoring and Evaluation indicated that the Zonal Coordinators were directed to prefinance their monitoring activities.

³⁹ Report on first week visits for the 2019/2020 academic year

⁴⁰ Memo dated 01 February 2022 and captioned "Submission of Monthly Monitoring Reports" from Director, M&E to the Zonal Coordinators

127. Following the directives, the Zonal Coordinators prefinanced their monitoring activities and presented Honour certificates for a refund. For instance, the Zonal Coordinator for Zone seven in the Greater Accra Region presented an Honour Certificate covering an amount of GH¢1,020.00 on monitoring 43 schools within the Zone in April 2021. Also, the Zonal Coordinator for Zone six in the Ashanti Region presented an Honour Certificate covering an amount of GH¢1,750.00 on monitoring during the month of March 2019. Refer to Appendix 'G' for samples of Honour Certificates. This arrangement affected monitoring especially at the zonal level since the Zonal Coordinators carried out their monitoring activities as and when they had personal funds for monitoring.

128. We noted that the contents of monitoring reports from the Zonal Coordinators were the same for different years. For instance, the contents of the Zonal Coordinator monitoring report for June and July 2018 and June 2019 for Zone One (Bawku Municipal, Garu-Tempene, and Pusiga) in the Upper East Region were the same. Also, the contents of the Zonal Coordinator's monitoring report for Zone four (Yilo Krobo Municipal, Lower Manya Municipal, Asuogyaman District, and Upper Manya Krobo District) in the Eastern Region for the periods June and July 2019 were the same.

129. The inadequate visits by the monitoring teams at all levels and duplications of contents in monitoring reports for various years gives the indication that data reported on enrolment figures, non-cooking days, quality and quantity of meals, and caterer details during monitoring as the National Operations Manual required were insufficient. Also, there was no assurance that the amount of refunds the Zonal Coordinators requested for with the honour certificates for monitoring activities were legitimate.

130. Our interviews with the Zonal Coordinators indicated that, the NS did not provide them with the needed logistics and funds to enable them carry out their monitoring activities effectively. According to the Director for monitoring and evaluation, funds released by Government for their operations was not adequate to enable the Secretariat refund monies owed the Zonal Coordinators and to provide the needed logistics and funds for monitoring at all levels. The Director indicated that these challenges affected the monitoring of the implementation of the Programme.

Conclusion

131. The NS did not ensure that the Programme was effectively monitored at all levels. This contributed to the payment irregularities, and inadequate quality and quantity of meals.

Recommendation

132. To ensure effective monitoring of the implementation of the Programme, we recommended that, Management of the NS should assess and address the challenges in their monitoring activities at the various levels.

Management response

133. *Audit observation and recommendation well noted. Management will inform the leadership of the Ministry for regular release of funds to undertake more rigorous monitoring exercise.*

134. *The Programme carries out monitoring as and when there are logistics to do that and at times when it becomes necessary, the Zonal and Regional Coordinators used their own money to do the monitoring exercise. Monitoring is mostly done with their personal funds/salaries which should not be the case.*

Overall Conclusion

135. The NS did not effectively implement the school feeding Programme. With unrealistic feeding fee of GH¢0.97 per pupil per meal, the quantity, quality, and frequency of meals served were inadequate. Caterers procured for the Programme had no capacity to prefinance catering services as required whilst payments for catering services were inefficient. Arrangements for the supply of food items to caterers and monitoring the implementation of the Programme were also ineffective.

APPENDICES

Appendix 'A'

Selected GSFP Regional Offices, MMDAs and Schools

No.	School	Assembly	Region
1	Danyame M/A Basic School	Kumasi Metropolitan	Ashanti
2	Opoku Ware M/A Basi School		
3	Prempeh College Experimental Basic 'A' School		
4	Prempeh College Experimental Basic 'B' School	Kwadaso Municipal	
5	2 Bridage KG School		
6	Ohwimase Anglican Primary School		
7	Marbang D/A Basic School	Atwima Nwabiagya North District	
8	Barekese D/A Primary 'A' School		
9	Barekese Methodist Primary School	Atwima Kwanwoma District	
10	Akyeremade D/A Primary School		
11	Nana Osae Djan M/A Primary School		
12	Nsawam Presby Primary School	Nsawam Adoagyire District	
13	Asikabew Methodist Primary/KG School		
14	Aburi Anglican Basic School		Akwapim South
15	Aburi Methodist Primary School		
16	Perchire R/C Basic School	Yilo Krobo Municipal	Eastern
17	Apimpoa Islamic Basic Cluster of School	New Juaben South Municipal	
18	Effidause Methodist Basic 'A' School	New Juaben North Municipal	
19	Effidause R/C Basic 'A' School		
20	Effidause R/C Basic 'B' School		
21	Ada foah Presby KG/Primary School	Ada East District	Greater Accra
22	Big Ada Presby KG/Primary School		

23	Korlekope D/A Basic School		
24	Elavanyo D/A Basic School		
25	Koluedor Mahem D/A Primary School	Ada West District	
26	Danfa Methodist Primary 'A' School	La-Nkwantanang Municipal	
27	Madina Estate '1' Primary School		
28	Nuru Islamiya Basic School	Shai Osudoku District	
29	Namolo Primary School	Kassena Nankana Municipal	
30	Navrongo Presby Primary School		
31	Tedam da primary School	Kassena Nankana West District	Upper East
32	Paga D/A Primary School		
33	Methodist primary school	Bolga Municipal	
34	St. Charles Catholic Primary School		
35	Anoe S.T.M.A Primary School		
36	Sacred Heart Catholic Primary School	Sekondi Tarkoradi Metropolitan	
37	Ankyernyin D/A Basic School		
38	Kanfakrom D/A Basic School	Ahanta West Municipal	Western
39	Ampatano KG School		
40	Good Shepherd Anglican Primary School	Effia-Kwasimintim Municipal	

List of Documents Reviewed

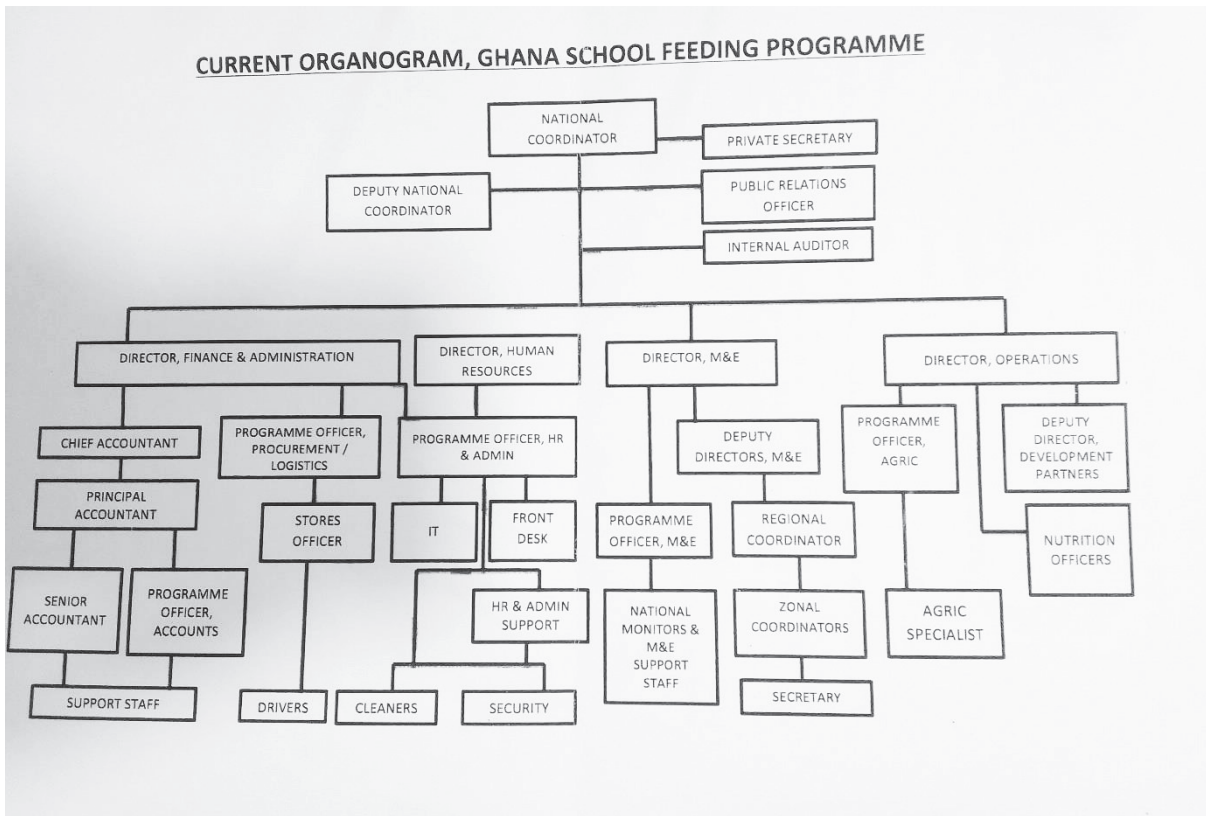
1. National School Feeding Policy – July 2016
2. Annual Operation Plan, 2017 and 2019
3. Work Plan, 2019 and 2020
4. Draft Bill of National School Feeding Authority–2019
5. Draft National Operations Manual (2021)
6. District Operations Manual
7. Application Form for catering services
8. Contract documents
9. Retirement/Caterer Payment Claim Form (2018)
10. Inventory List (Asset Register)
11. Abridged Manual for Caterers
12. Staff List (2022)
13. Organogram
14. Report on the Review of the Draft National School Feeding Authority Bill by Parliamentary Select Committee on Gender
15. Report on celebration of African Day of School Feeding (2019)
16. Report on the nutrition initiatives training to improve quality of school meals (2020)
17. Report on the AUDA-NEPAD nutrition innovation training (2019)
18. Report on validation and training of trainers' workshop on the guidelines for school-age nutrition
19. Profiling of farmer-based organisations
20. 36th National Farmers' Day Celebration Report
21. GSFP Investigative Report on Burma Camp Primary School in the La-Dadekotopon District of the Greater Accra Region

22. Report on the review of the National and District Operations Manuals of the GSFP (2020)
23. Covid - 19 Operational safety guidelines for caterers and relevant stakeholders of the GSFP (2021)
24. School Feeding in Ghana, Investigative Case: Cost-Benefit Analysis Report
25. Report on supervisory monitoring with zonal coordinators 2019/2020 academic year
26. Report on national dissemination of cost-benefit analysis (2019)
27. Report on District Level stakeholders' orientation and consultation on model school feeding programme, Sissala East, Nabdam and Zubzugu Districts - 16 to 20 July 2018
28. Report on the Result Fair (2020)
29. Monitoring Report on Headcount in some selected MMDAs across all the Regions in the country - September 2018
30. Report on Training on reviewed and developed M&E tools for regional officers (Support staff, Regional and Zonal Coordinators)
31. Report on field visit for the 2019/2020 academic year (selected regions and MMDAs)
32. Report on Joint Monitoring (2021) - Ministry of Gender and Ghana School Feeding Programme in collaboration with World Food Programme, Ghana Education Service and Ministry of Finance
33. Report on capacity building (2021)
34. Report on stakeholder consultative workshops (2020)
35. Monitoring tools

List of key persons interviewed

1. National Coordinator
2. Director of Operations
3. Director of Monitoring and Evaluation
4. Chief Accountant
5. Principal Accountant
6. Internal Auditors
7. Operations Officer
8. Procurement Officer
9. Public Relations Officer
10. Programme Officer, Agriculture
11. Programme Officer, HR & Administration
12. Support staff, HR & Administration
13. Nutritionist
14. Regional Coordinators
15. Zonal Coordinators
16. Head teachers
17. SHEP Teachers
18. Pupils
19. Caterers
20. Cooks
21. MMDCEs

Organisational Structure



Key Players, stakeholders, and their responsibilities

No.	Stakeholder	Responsibility
1	Ministry of Gender, Children and Social Protection	<ul style="list-style-type: none"> ▪ Supervises the activities of the GSFP National Secretariat ▪ Approves the Annual Operations Plan (AOP) including procurement plan and budget of the Secretariat. ▪ Quality controls the activities of the Secretariat. ▪ Coordinates the activities of GSFP to align with the National SP strategy/policy. ▪ Complement the monitoring and evaluation efforts of the GSFP.
2	Ministry of Local Government & Rural Development	<ul style="list-style-type: none"> ▪ Supports the GSFP at the regional and district levels.
3	The Ministry of Education/Ghana Education Service	<ul style="list-style-type: none"> ▪ Supports the coordination, monitoring, and evaluation of the GSFP. ▪ Provides accurate enrolment figures at all levels. ▪ Integrates SFPs into existing education system and planning processes. ▪ Build capacity of schools to implement the GSFP.
4	Ministry of Finance	<ul style="list-style-type: none"> ▪ Makes budgetary allocation for the GSFP. ▪ Releases funds for the implementation of the GSFP. ▪ Request for budget performance report for the GSFP.
5	National Food Buffer Stock Company	<ul style="list-style-type: none"> ▪ Sale of dry food requirements to the GSFP.
6	Civil Society Organisations/ Non-Governmental Organisations	<ul style="list-style-type: none"> ▪ Advocates for the establishment of GSFP in deprived areas - i.e. - expansion of the programme. ▪ Participates in monitoring and tracking the overall performance of the GSFP at all levels. ▪ Involves in implementation and social accountability.

Process Description

Implementation

a. Provision of meals

- This process involves ensuring that caterers adhere to the nutritional standards and measures to provide balanced and adequate daily meals for pupils.

b. Procurement of food items

- This involves caterers sourcing food items from the local communities and farmers, the National Food Buffer Stock Company (through the NS) and the local market.

Financial management

a. Payment of caterers

- This activity involves requests made by caterers for payment, verification and validation of the request, approval, and payment to caterers.

Monitoring and reporting

- This is a day-to-day function that uses the systematic collection of data on specified indicators to inform the National Secretariat and its stakeholders of the extent of progress and achievement of results. It involves the systematic reporting and documentation of processes, generating, receiving, authorisation and approving reports related to programme accomplishments/data from the field and sharing this with key stakeholders.

Samples of Honour Certificates

**GHANA SCHOOL FEEDING PROGRAMME
ASHANTI REGIONAL SECRETARIAT**

HONOUR CERTIFICATE

I, Dana Appiah acknowledge receipt of Two Hundred Ghana Cedis (GHC 200.00) Being cost of transportation for materials in Elmina - Dabon and that No official receipt was obtained.

Date: 18/01/18 Approved by Mony Duah
Signature: [Signature] Designation: Regional Coordinator

**GHANA SCHOOL FEEDING PROGRAMME
ASHANTI REGIONAL SECRETARIAT**

HONOUR CERTIFICATE

I, Dana Appiah acknowledge receipt of One Hundred and fifty Ghana Cedis (GHC 150.00) Being cost of transportation for materials in Krachi East District and that No official receipt was obtained.

Date: 22/01/18 Approved by Mony Duah
Signature: [Signature] Designation: Regional Coordinator

**GHANA SCHOOL FEEDING PROGRAMME
EASTERN REGIONAL SECRETARIAT**

**HONOUR CERTIFICATE FOR GOODS AND SERVICES
PROCUREMENT WITHOUT RECEIPT**

NAME: Mercy Amo Darko

I hereby declare on my honour that I have received the sum of Fifty Seven Ghana Cedis, Fifty Pesuwa (GHC 57.70) Being T&T from the Reg. office to Adumasa, Prady Prinkes and back to the office and Adina United Prinkes and Gyakiti Prady Prinkes I certify that the payment was made in the interest of the GSFP and that no receipts were obtained. I make this declaration in good faith and I shall be solely responsible should any statement herein turn out false.

Signature of Recipient: [Signature] Approved by: _____
DATE: 03-06-19 DATE: _____

**GHANA SCHOOL FEEDING PROGRAMME
HONOUR CERTIFICATE FOR GOODS AND SERVICE!
PROCUREMENT WITHOUT RECEIPT**

NAME: Aminia Zelia

I hereby declare on my honour that I have received the sum of Ten Ghana Cedis only (GHC 10.00) Being cost of transportation From Sentiga No. 1 Kp. Primary To Mogaa Kp. Primary

I certify that the payment was made in the interest of GSFP Activities and that no receipts were obtained. I make solemn declaration in good faith and shall be solely responsible should any statement herein turn out false.

I, Georgina Nwamba the supervising officer also certify that every statement approved was verified before I append my signature and is in the best interest of the programme.

I promise to be jointly held liable in case any of the above information approved turn out to be false.

Requested by: Aminia Zelia Approved by: Georgina Nwamba
Signature: [Signature] Signature: [Signature]
Date: 4/08/21 Date: 2/09/21

**GHANA SCHOOL FEEDING PROGRAMME
HONOUR CERTIFICATE FOR GOODS AND SERVICES
PROCUREMENT WITHOUT RECEIPT**

NAME: Caroline A. Annang

I hereby declare on my honour that I have received the sum of one thousand & two hundred Ghana Cedis (GHC 1,020.00) being cost of T&T for monitoring schools within the month of April 2021 From Regional office to (Attached School) and back To Regional office

I certify that the payment was made in the interest of GSFP activities and that no receipts were obtained. I make this solemn declaration in good faith and I shall be solely responsible should any statement herein turn out false.

I, _____ the supervising officer also certify that every statement approved was verified before I append my signature and is in the best interest of the programme. I promise to be jointly held liable in case any of the above information approved turn out to be false.

Requested by: Caroline Adetee Annang Approved by: Christiana L. Nkansah
Signature: [Signature] Signature: [Signature]

MISSION STATEMENT

The Ghana Audit Service exists

To Promote

Good governance in the areas of transparency, accountability and probity in Ghana's Public financial management system

By auditing

to recognised international standards

And

reporting audit results to Parliament